

Special Christmas Message: "A MESS" to a "MESSAGE"

By Dr. Jan Harbuck / PCAI Vice President

Surely Mary must have thought she was in "a real mess" after the new wore off the angel's appearing to her and telling her she was highly favored of God. There were a lot of trials that came with that favor! Nevertheless, Mary kept her faith no matter how much she had to endure to bring forth the Promised One.

Many people of her time probably thought her precious baby, Jesus, was born into a "messy" situation and place (after all, a barn is not usually a tidy place)! However, Jesus became THE MESSAGE of all time – our Hope, our Redeemer, and our Rock of Ages.

Let's consider the shepherds for a moment. Being a shepherd was lonely, weary, usually very boring and tedious work, interspersed with moments of extreme danger. You know what kept those shepherds going? It was hope. God had promised His people that one day He would send the Messiah; and that when the Messiah came, everything would be different. It was the hope burning in their hearts that kept them going.

How about us? Sometimes we become weary. Sometimes we feel we're in a mess. There are times when we wonder if it's worthwhile to "keep on keeping on". But the Lord has promised one day He will come back. He's coming for all of us – shepherds, kings, wise men, and peasants. He is coming for His people. He will dry all our tears and take away all our pain. There will be no more death and no more good-byes. And then we'll



say, "It was worth it all! It was worth it all!"

Be encouraged, and know YOU are highly favored of God. Hold on to your vision and the dream God has put in your heart. He called and anointed you, and He will complete that which HE began. In my own life, I can look back and see that many times what I thought was a "mess", God was working it into a "message of His faithfulness" to me. Don't give up, because you will reap if you faint not. I pray the coming year will be blessed beyond measure, and that you will be able to proclaim your MESSAGE of how God has brought you through and answered prayer. □

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OFFICE HOURS :9:00AM to 4:00PM

Tales of Two Mission Trips—part 1

By Pastor Lynn Burling / Christian Faith Church-TX, Senior Pastor

God has his ways of surprising us when we leave our own nation and travel for the exclusive intent of Missions. I'm not saying God's manifested power is only for other nations, God forbid, but when you "Go" as an Ambassador for Christ, He shows up!

I would like to recount two particular amazing events in these trips from two different nations. In all of these, I give God the Honor and the Glory. Story #1 started in September, 1982 when I was invited to minister in Nigeria. This one started for me as a man who had never travelled outside of the USA. So I got my passport, got all my shots but color me stupid, no one had told me I would have to have a VISA. I boarded a flight to Heathrow (England) as the first leg of my journey. Now I have to tell you this, I was excited to go to Africa even as a child to minister there, so my expectations were high. I had not been able to contact the pastor there for over a week so he did not know my date of arrival. (Don't ask me why I went anyway—it will become evident.)

In England, I was asked my final destination and I replied Lagos. The lady told me, "You will never get to stay in Nigeria because you don't have a VISA" ... so you better gather your luggage and return to America. You know there are protocols for traveling and I was breaking the 1st commandment. I said thank you ma'am but I believe I am supposed to go, so unless you make me turn around I'm going,...she said, "It's your waste of money and by the way NO-ONE can get into another country without a VISA." I thanked her and boarded my flight.

AS soon as the plane climbed high enough for the seat belt light to go off, I hightailed it to that tiny restroom...and hit my knees! Now it had sunk in and UNLESS GOD intervened my hopes of ministry there would become fruitless.

We landed and as I lined up, my passport was examined and I was asked for my VISA. Of course, I replied I have no VISA. The guy thought I was kidding and then he started making fun of me and began to wave my passport from one agent to another speaking in a language I didn't understand. There were at least 8-10 agents in this secure area who were openly laughing until the original guy came back and got me out of line and told me to separate my luggage to a certain spot and he was putting me on the next flight back. A few



moments

passed and I stood next to my luggage and as I turned to my right I saw, IN THE SECURE AREA...the pastor who invited me. Tears jumped from my eyes as he asked me what was wrong! As I was explaining, he went to a large glass cubicle that oversees the whole secure area (GET READY FOR THIS) a Nigerian comes up to me and says, give me your bags. I'm taking you through security. I said, "Who are you?" He said, "I AM THE PRINCE OF PEACE." By this time, I was somewhat dazed and amazed. Now Bro. Okeke joins me at the line to go through customs and tells me I am the ONLY person their country has allowed in without a **VISA**. I was granted a 10 day VISA...

Continued on page 3

"I Can Almost Hear the Trumpet!"

By Bro. Robert Thornhill

"Again, the kingdom of heaven is like a dragnet that was cast into the sea and gathered some of every kind, which, when it was full, they drew to shore; and they sat down and gathered the good into vessels, but threw the bad away. So it will be at the end of the age. The angels will come forth, separate the wicked from among the just, and cast them into the furnace of fire. There will be wailing and gnashing of teeth."" Matthew 13:47-50 (NKJV) This passage is one that invokes in me a sense of dread and concern; not because I don't understand it, on the contrary, it is because I do understand that I am made uneasy by what it says. It is evident that there will be many in the end who are "in" the Church but not of the Church, and these "bad fish" will be thrown away. That the wicked who are among the righteous are spoken of here with such a sense of condemnation is an indication that the truly "wicked" in God's eyes are those who only pretend righteousness by hiding themselves among the righteous. Becoming a part of the Church through pretense and hypocrisy; they are nearly indistinguishable from the real Christians. This is not surprising when we accept that there is no difference between the wicked and the righteous except the blood of Jesus applied by faith to the sins of those who trust in Him for their salvation.



There is coming a day when all will kneel without excuse before a Holy and Righteous Judge to be declared wicked or righteous, and in that instant the angels will take away the pretenders (of whom there are many), and welcome the righteous (of whom there are few) into eternal life. (Matthew 7:13-14) It should be cause for great concern to the Church as a whole, that judgment begins in the house of God (1 Peter 4:17-18), and that there is every indication that many of those who cry "Lord, Lord" will be turned away (Matthew 7:23).

Where will we be in this awful scenario? Will we hear well done, or away from Me? Go! And make sure of your relationship with Christ Jesus! \Box

Why Charitable Contribution Statements Still Matter for Your Donors

(Excerpt from CLA publication)

The 2017 Tax Cuts and Jobs Act included a provision that significantly increased the standard deduction for tax-filers. This means the number of people who can itemize deductions for things like charitable giving has significantly declined.

Despite this change, churches are encouraged to provide statements for charitable contributions, mainly as a "best practice," but also because some people will still be able to itemize. Perhaps most importantly, these statements offer the chance to recognize and thank individuals and families for giving to your church. Such gestures reinforce relationships and present opportunities for the church to share how these contributions support ministry and change lives.

While tax laws have changed, don't miss this moment to encourage and thank the givers of your church-and help them with information they may need for tax-filling purposes. \Box

Tales of Two Mission Trips... from page 2

Now remember when I said I was on my knees in the toilet area? It seems, since Bro. Okeke didn't know my exact day of arrival, he drove 150 miles that day to look at buying a vehicle with his brother. They had hired a taxi, so after looking at the vehicle, decided against it. Now as he is getting into the taxi to return home, he hears The Lord say ... "Go to the airport" at which point his brother asked "why are you hesitating getting all the way in"? He shook it off and then The Lord spoke again, "Go to the airport and check the Manifest." Now this is how this works, if you go to the airport and ask for the Manifest they will NOT release the names of any one on the flight for security reasons, UNTIL THE PLANE IS SAFELY OFF THE GROUND IN THEIR FLIGHT PATTERN and that was when I was praying in the restroom. God proved He can still get his people anywhere safely at any time. That was the exact moment he was asking to see the Manifest of flights originating from America and he was surprised to see my name. If you have experienced "A CALL TO GO", then you will go and be successful. By the way, when Bro. Okeke came back from the authorities who granted a 10 day visa, he ask me how and why I was in line for clearance BEFORE I KNEW IT WAS APPROVED, I told him THE PRINCE OF PEACE INSTRUCTED ME TO GET IN THE LINE. Can you hear me SHOUT!

Another Case for Detailed Bylaws (Excerpt from CLA publication)

In a church membership dispute the civil courts did not resolve the dispute challenging a church's discipline of a member since the First Amendment guaranty of religious freedom prevents them from deciding who are members in good standing. READ BELOW.

A married couple asked a court to rule that they remained active members of a church they had attended for 35 years. The church claimed that a membership meeting was convened and the members voted unanimously to revoke the plaintiffs' membership. The plaintiffs challenged the validity of this meeting on the ground that it was not conducted in conformity with the church's constitution and bylaws in at least two respects: 1) they were never informed in writing of their removal as members, and 2) they were not given an opportunity to address the church membership concerning the removal. The court dismissed the case as it was deemed a "core ecclesiastical matter". Ecclesiastical matters include those which concern doctrine, creed, or form of worship of the church, or the adoption and enforcement within a religious association of needful laws and regulation for the government of membership, and the power of excluding from such associations those deemed unworthy of membership by the legally constituted authorities of the church.

While the civil courts were restrained from resolving the issue since it was beyond their authority it highlights the need to have such matters as membership and dismissal of members clearly outlined in the ministry bylaws. It also underscores the need to follow explicitly those bylaws when such matters arise. An organization is only as strong as its bylaws and its adherence to those bylaws. Making sure the bylaws are complied with will save much heartache and expense in the event of a dispute among members. \Box

Ministry Tax/Law Dates to Remember

In addition to the regular semiweekly and monthly withholding requirements, churches should note the following dates for this month.

December 15, 2019

- Complete all year-end transactions to be sure that they are reportable on your income tax return.
- If you have a minister or lay worker who is treated as self-employed for federal income tax reporting purposes but whom you would like to reclassify as an employee, the ideal time to make the change is on January 1 of the new year.

December 31, 2019

- Churches must designate a portion of each minister's compensation as a housing allowance by this date.
- Your marital status on this date determines your filing status for the year.

<u>W-4 Form</u> - Get everyone to whom you give offerings or who does contract labor for your church to fill out this form. Don't forget to give a 1099 to any evangelist to whom the church gave an offering of \$600 or more for the year. This also applies to contract labor workers.

For more info and to order forms: www.irs.gov

Year-End Checklist for Church/Ministry Bookkeepers

1. Housing Allowance. Church Boards and/or Congregations should designate an annual 2020 housing allowance for ministers who own or rent their home (and for ministers who live in a parsonage and pay some of their housing expenses).

2. W-4 forms. All employees should complete new W-4 forms to ensure accurate withholding.

3. Notice of donors. Donors should be advised in a church bulletin, newsletter, or by letter from the church, not to file their federal income tax return before they receive their Contributions Statement from the church. Some people may not be able to deduct certain contributions if they file a tax return before receiving their church contributions receipt.

4. Christmas gifts. Be sure to correctly handle Christmas gifts made by the church or congregation to a minister or staff member. In most cases, these gifts represent taxable income and must be reported as income on the recipient's W-2 or 1099.

5. Handling end of year contributions. The general rule is that a contribution is effective when delivered. This means that a check deposited in the church offering in January of 2020 becomes effective that day even if it is backdated to 2019. It is not deductible for 2019. One exception: Checks postmarked in 2019 are deductible in 2019 — even though not received until 2020.

6. Business Expenses. If your church reimburses some or all of a minister's business expenses, reimburse these year-end business expenses NOW.

7. Reclassification of workers. Now is the time to decide if

you want to reclassify any of your workers for tax reporting purposes. If you have a minister or lay worker who is treated as self-employed for federal income tax reporting purposes, and you would like to reclassify the person as an employee, the ideal time to make the change is on January 1st of the new year.

8. Voluntary withholding. Ministers' wages are exempt from tax withholding. This means they use the quarterly estimated tax procedure to prepay their federal taxes. Ministers who report their income taxes as employees can enter into a voluntary withholding arrangement with their employing church. Under such an arrangement, the employing church withholds income taxes as it would for any other employee; and it can also withhold an additional amount of income taxes to cover the ministers' self-employment tax liability.

9. Order tax publications and renew subscriptions. December is a good time to order your new 2020 copy of IRS Circular E (withholding table) and copies of Forms W-2, W-3, 1099, and 1096 that you will be issuing for compensation in year 2020. To order forms simply call the IRS toll-free number at -1-800-TAX-FORM (1-800-829-3676) or visit the IRS website (www.IRS.gov).

10. NEED HELP? If you need assistance on good tax information for churches and ministers, please contact the PCAI office at 1-866-268-5600.

BLESSINGS! Jan Harbuck, Ph.D. Church Tax/Law Specialist PCAI Headquarter Office E-mail: info@paragonchristianalliance.org



ANNOUNCEMENT

* Tax Filing Information

Your <u>contribution information</u> for 2019 will be enclosed in the <u>January Informer</u>. Please pay close attention and remove the contribution statement and put it with your tax filing information. Each year we get numerous request on April 14th saying they never received any information. We want to save you some stress. It will be in your <u>January Informer.</u>

* PCAI Christmas Holiday Office Hours

The <u>PCAI Office</u> will be closed on <u>December 23, 2019 to January 2,</u> <u>2020</u> and re-opened on <u>January 3,</u> <u>2020</u> to give our dedicated staff time with their families. However, we will be checking the voicemail, emails, and processing mail during this time.